

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 31st December, 2018

No. 720

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 77/2018–State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure No. 73/2017– State Tax, dated the 29th December, 2017, namely:–

In the said notification, after the first proviso, the following proviso shall be inserted, namely:–

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**